Form - Request for Work Papers

INSTRUCTIONS

This form should be used whenever the provider needs to have access to the Division's work papers in order to review the calculations. Normally this form will be used to help the provider review **draft cost report findings** pursuant to V.D.R.S.R. §15.1(b) and for that purpose the form must be filed at the Division within 10 days after the provider receives the draft findings. The filing of a Request for Work Papers pursuant to V.D.R.S.R. §15.1(b) will automatically extend the time in which to file a Request for Informal Conference to 15 days after the provider's receipt of the work papers.

When work papers are requested for any reason other than the review of draft cost report findings pursuant to V.D.R.S.R. §15.1(b), the filing of the *Request for Work Papers* form will not automatically act as an extension of time. The provider must file a *Request for Extension of Time* form if it needs additional time to act after reviewing the work papers.

Providers should clearly specify the type of work papers needed, and should request only those necessary to clarify the Division's adjustments, referring specifically to the cost report finding number. Examples of the types of work papers that may be requested:

- 1. Documentation supporting compliance with applicable Federal and/or State regulations.
- 2. Documentation supporting compliance with Generally Accepted Accounting Principles.
- 3. Supporting Schedules (i.e., account analysis, Depreciation or Loan Amortization schedule).
- 4. Workpaper, V.D.R.S.R. cite, or Chart of Accounts supporting documentation for reclassification journal entries.
- 5. Workpapers providing analysis (i.e., comparative analysis if Division's basis for adjustment is reasonableness).
- 6. Computational (i.e., revised stepdown or change in statistic).
- 7. Reconciliations (i.e., reported expenses agreed to audited financial statements).
- 8. Corroborating Documents (i.e., provider's correspondence supporting adjustment).
- 9. Other (Be specific.)

Effective: May 20, 1992 <u>s/Jeanne Van Vlandren</u>

Jeanne Van Vlandren

Director

Agency of Human Services Division of Rate Setting

103 South Main Street Waterbury, Vermont 05671-2201

Request for Work Papers

Cost Report of for the Year Ending			I hereby request the following work papers. (Be specific.) This request is made pursuant to V.D.R.S.R. §15.1(b). G Yes. G No.
Adjustment No.			pe of Work Papers (see Instructions)
You may use additional sheets, if necessary. Are additional sheets attached? G No. G Yes. If yes, how many?			
I am the representative of the above referenced provider for this matter pursuant to a Notice of Representation, dated and with the Division. I understand that all correspondence on this matter be sent to me.		and filed	Name and Address of Representative:
Signature:			
Date:			Telephone No.:
IMPORTANT: In order to preserve the provider's rights to appeal the above referenced cost report findings, a Request for Informal Conference (Form 92-6.2F) must be filed (received) at the Division of Rate Setting within 15 days of the receipt of the workpapers. If no timely Request for Informal Conference is filed the draft cost report findings will become final and no further administrative or judicial review is available. For Division of Rate Setting use only.			
Request filed on: Work papers so (date stamp) Sent by:		Jork naners s	sent to provider on
			sent to provider on
	cc: Provider's Representative		